

Data Requirements, Compliancy, Deadlines & Uses

Requirement	Authority	Responsibility	Deadline	Major Reasons for Non-compliance (other than no data submitted)	Data Use
Implement a standardized state-wide parcel numbering system	IC 6-1.1-5-2 50 IAC 23-8-1	County Auditor	Original - Prior to 12/31/2002 New - Prior to 12/31/2006	Counties have not converted to standard numbering	Provides a clean statewide database and maintains uniform parcel records and a map specific to each
Submit all parcel characteristics and parcel assessments and the personal property return characteristics and assessments a required electronic format annually.	IC 6-1.1-4-25(b) 50 IAC 21-9-1(b) IC 4-10-13-5	County Assessor	Prior to October 1 each year beginning with the 2003 assessment year	Real Property- Use of invalid tax district numbers, use of invalid class codes, files not adding up; and details not in agreement with as billed (abstract) information Personal Property- missing pool data or unable to associate pool data with summary data	Make periodic field surveys and audits. Make test checks of property valuations. Conduct a coefficient of dispersion study. Conduct a sales assessment ratio study.
Submit all sales disclosure data in a required electronic format annually	IC 6-1.1-5.5-3(c) 50 IAC 21-9-1(a)	County Assessor	On or before March 1 each year beginning with the 2004 data submitted by 3/1/05	Missing sales based on reported revenue and/or dates of sales provided. Missing conditions of sales information.	Annual adjustments Sales ratio studies Equalization
Certify net assessed values	IC 6-1.1-7-1	County Auditor	On or before August 1 each year	None-all submitted data is compliant	Certification of budgets, rates and levies



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Submission of approved exemption applications	IC 6-1.1-11-8(a)	County Auditor	On or before August 1 each year beginning in 2006	N/a	Exemption audit report Exemption data for leg.
Submission of real & PP tax billing data	IC 36-2-9-20	County Auditor	Prior to March 1 of each year beginning with the pay 2004 tax year.	Details do not agree with the as billed (abstract) information, especially in the areas of credits, deductions, and exemptions, use of invalid tax districts, no key provided to link tax and assessor data, and deduction amounts outside allowable ranges.	How much was actually billed Files needed to run tax bills Shows pieces of information on a tax bill Provides county wide snapshot
Submission of Form 15-PP assessment detail	IC 6-1.1-3-18 IC 4-10-13-5	County Assessor	Prior to October 31 of each year	None-all submitted data is compliant	Summary of personal property (vehicle, livestock, etc.) Policy decisions, pp analysis
Other information	IC 6-1.1-17-1(a)(6) IC 6-1.1-31-5(b)(3) IC 6-1.1-21-4(e)(9) 50 IAC 21-9-1(c)	Township or county official	Timeliness based on the information needed		

